

**FISCAL GROUP  
SUMMARY**

<b><u>GENERAL FUND</u></b>	<b><u>Page #</u></b>	<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Local Cost</u></b>
ASSESSOR	280	12,951,425	647,500	12,303,925
AUDITOR/CONTROLLER-RECORDER	287	15,092,861	13,107,615	1,985,246
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR	307	18,229,673	14,955,679	3,273,994
TOTAL GENERAL FUND		<u>46,273,959</u>	<u>28,710,794</u>	<u>17,563,165</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>		<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Fund Balance</u></b>
ASSESSOR:				
STATE/COUNTY PROPERTY TAX ADMINISTRATION	284	3,292,819	2,164,938	1,127,881
AUDITOR/CONTROLLER-RECORDER:				
MICROGRAPHICS	298	242,540	-	242,540
SYSTEMS DEVELOPMENT	300	18,779,596	6,100,000	12,679,596
VITAL RECORDS	302	287,601	145,000	142,601
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR:				
REDEMPTION MAINTENANCE	315	148,871	-	148,871
TOTAL SPECIAL REVENUE FUNDS		<u>22,751,427</u>	<u>8,409,938</u>	<u>14,341,489</u>
<b><u>INTERNAL SERVICES FUND</u></b>		<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Revenue Over (Under) Exp</u></b>
AUDITOR/CONTROLLER-RECORDER: RECORDS MANAGEMENT	304	203,135	200,240	(2,895)



## ASSESSOR Donald E. Williamson

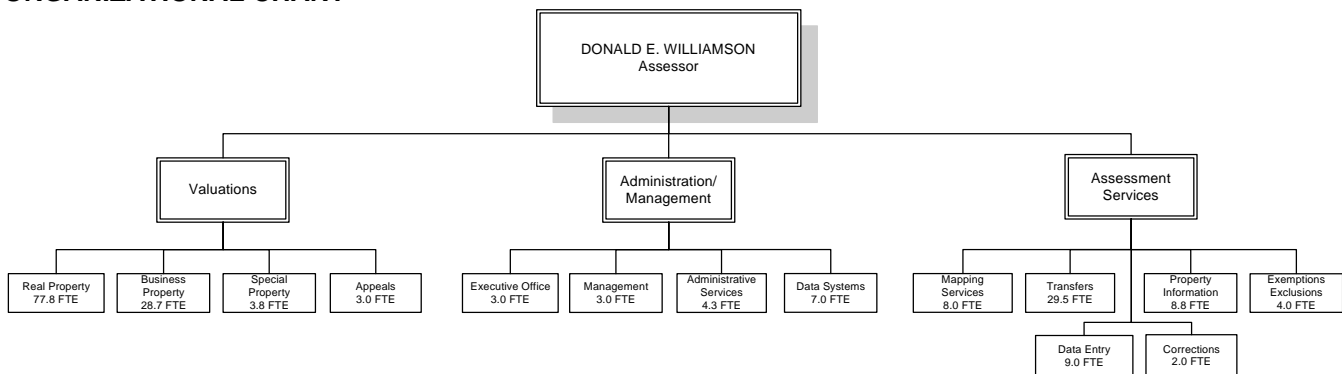
### MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- Locate, describe, and identify ownership of all property within the county
- Establish a taxable value for all property subject to taxation
- List all taxable value on the assessment roll
- Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

	2005-06				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	12,951,425	647,500	12,303,925		164.6
State/County Property Admin Program	3,292,819	2,164,938		1,127,881	28.3
<b>TOTAL</b>	<b>16,244,244</b>	<b>2,812,438</b>	<b>12,303,925</b>	<b>1,127,881</b>	<b>192.9</b>

### DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowner, veteran, disabled veteran, church, religious, and welfare exemptions.

### BUDGET AND WORKLOAD HISTORY

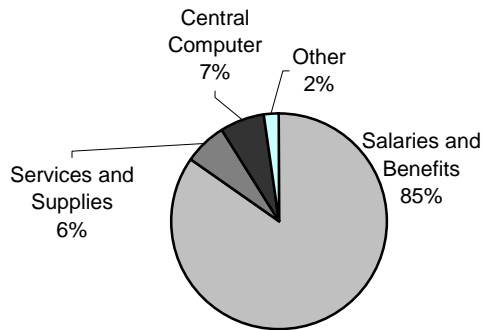
	Actual 2003-04	Budget 2004-05	Estimate 2004-05	Proposed 2005-06
Appropriation	11,060,121	12,518,341	13,165,494	12,951,425
Departmental Revenue	504,768	658,412	671,013	647,500
Local Cost	10,555,353	11,859,929	12,494,481	12,303,925
Budgeted Staffing		163.9		164.6
<b>Workload Indicators</b>				
Assessments - Bus/Personal	48,941	49,000	49,000	50,000
Assessments - Real Property	211,989	200,000	236,000	250,000
Assessment Appeals	2,205	2,500	2,000	2,000
Transfers of Ownership	203,085	220,000	208,000	220,000
Assessment Corrections	62,535	80,000	70,500	74,000



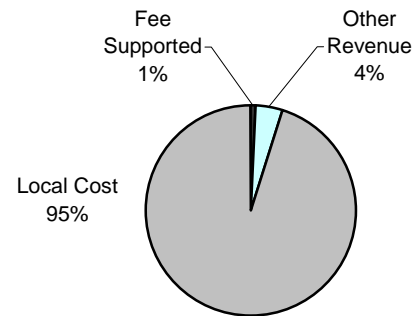
In 2004-05 estimated costs exceeded budget due to the February 1, 2005 Board approved mid-year item, which provided additional system development charges for the Assessment Evaluation Services (AES) comparable sales program. The AES program consists of an automated appraisal system that estimates fair market value via a comparative sales approach of property that requires an appraisal for tax assessment purposes. The Board approved item also provided funding for server equipment (hardware and software) necessary to host the AES program.

In 2004-05 estimated revenue is greater than budget due to unexpected special assessments' change of ownership penalties, increase in map sales, data tapes and PIMS access fees. Although estimated revenue increased in 2004-05, proposed revenue in 2005-06 is decreasing due to the reduction in exclusion fees and anticipated lesser sales in data tapes due to their bi-annual sales activity.

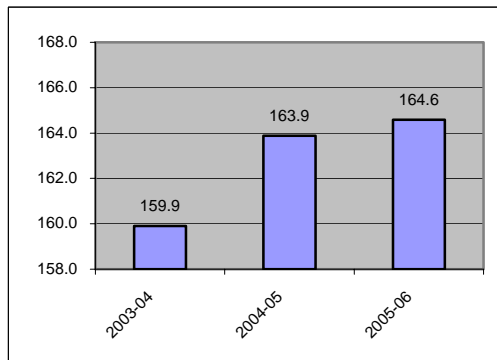
#### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



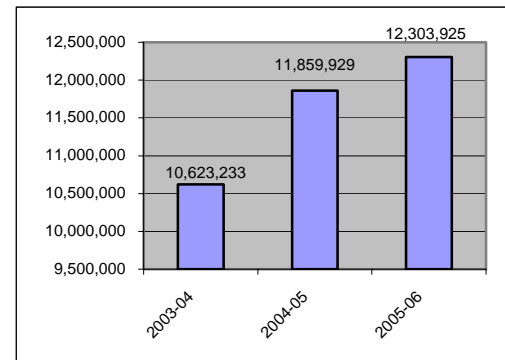
#### 2005-06 BREAKDOWN BY FINANCING SOURCE



#### 2005-06 STAFFING TREND CHART



#### 2005-06 LOCAL COST TREND CHART



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Salaries and Benefits	10,291,335	10,743,013	324,527	21,762	11,089,302	(123,686)	10,965,616
Services and Supplies	1,813,436	746,297	(36,466)	2,000	711,831	121,621	833,452
Central Computer	734,722	734,722	132,173	-	866,895	-	866,895
Equipment	31,692	-	-	-	-	-	-
Transfers	294,309	294,309	-	-	294,309	(8,847)	285,462
Total Appropriation	13,165,494	12,518,341	420,234	23,762	12,962,337	(10,912)	12,951,425
<b>Departmental Revenue</b>							
Taxes	327,500	277,500	-	-	277,500	30,000	307,500
Current Services	53,513	-	-	-	-	90,000	90,000
Other Revenue	290,000	380,912	-	-	380,912	(130,912)	250,000
Total Revenue	671,013	658,412	-	-	658,412	(10,912)	647,500
Local Cost	12,494,481	11,859,929	420,234	23,762	12,303,925	-	12,303,925
Budgeted Staffing		163.9	-	-	163.9	0.7	164.6

In 2005-06 the department will incur increased costs in retirement, workers compensation, central computer charges, inflationary services and supplies purchases and will incur decreased costs in risk management insurance and computer printing costs. These costs are reflected in the Cost to Maintain Current Program Service Column.

In the Board Approved Adjustment column, the Board approved a mid-year item on March 29, 2005 for the reclassification of 3 Appraiser II to Appraiser III positions. The duties assigned to these positions have significantly expanded from responsibility for general commercial appraisal units to responsibility for the most complex appraisals. In addition, on April 5, 2005, the Board approved the Joint Powers Agreement (JPA) of the Business Property Statement (BPS) processing system which is reflected in services and supplies. These increased costs are reflected in the Board Approved Adjustments column.

DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Budgeted staffing reflects net and the addition of .7 positions. The following positions were deleted: Appraiser I (1.85), Appraiser II (0.85) and Clerk III (0.30). The following positions were added: Appraiser III (0.63), Assistant Assessor (0.13), Principal Appraiser (0.25), Supervising District Appraiser II (0.75) and Title Transfer Technician I (2.00). The dollar amount decreased due to the budgeted staffing changes mentioned above and recognizing the opt out benefit provision.	0.7	(123,686)	-	(123,686)
2. Services and Supplies Many of the Assessor expenses are directly affected by the number of housing sales throughout the county. Growth in the region has continued to cause an increase in expenses such as postage and mail. Many of these expenses were paid out of the Assessor's State Property Tax Administration Program (PTAP) fund which comes from a fixed revenue source. Increasing the services budget will allow the Assessor to better utilize the available funds for mandated expenses (i.e., printing, and mailings of state required forms, mileage reimbursement, travel, etc.).		121,621	-	121,621
3. Transfers Decrease in non-discretionary expenses (e.g., rents/leases and EHAP) per budget instructions.		(8,847)	-	(8,847)
3. Taxes Increase in special assessment prior years and current years penalties.			30,000	(30,000)
4. Current Services Revenue A new fee, exclusions, was created during fiscal year 2004-05 budget hearings. A reclass of the exclusion fees to current services was needed in order to better track the revenue generated. Last year this revenue was budgeted under other revenue. It is important to note that the revenue was originally budgeted at \$140K, it is believed that the revenue was overstated and a more realistic estimate would be \$90,000.		-	90,000	(90,000)
5. Other Revenue Reduction of other revenue for tracking of exclusion fees as stated above, which was offset by the increase in PIMS access fees.		-	(130,912)	130,912



DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## SCHEDULE B

## POLICY ITEM REQUESTS

Ranking	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1	<p>Realignment of Staff Positions</p> <p>The revenue in the Property Tax Admin Program (PTAP) fund is a fixed amount annually. Currently, due to increases in MOU and benefits costs, the availability of funds for other expenses has been depleted. Further, the cost of continuing inflation of salary and benefits expenses over the next few years will surpass the fund limit. At that point, the funds will be insufficient to cover employee costs and will need to be transitioned into the general fund in order to avoid over-running the PTAP salary expenses. This situation has caused deferral of facility maintenance (e.g., replacing worn and damaged carpets, repair/replacement of aging office equipment, reconfiguration of existing space to better accommodate staff and storage space). It is recommended that several positions be moved out of the PTAP (RCS) fund and into the General fund over the next few years in order to provide funding for these other important expenses in the PTAP fund. The positions recommended to be moved during this budget year are: Dept. IS Manager (# 73507), Fiscal Clerk II (# 16058), Secretary I (#15197), Staff Analyst I (# 15524), and Assessor Project Specialist (# 71865).</p> <p>(If this policy item is approved, the PTAP fund will delete 5.0 positions and more appropriation of \$347,662 from salaries and benefits to services and supplies).</p>	5.0	347,662	-	347,662
2	<p>Increase of Business Property Staff</p> <p>The Assessor is required to perform mandatory audits on businesses with values over \$400,000. Steady business growth has occurred in the county in the last decade. New development of large warehouses and retail businesses has flourished. As documented in the State Board of Equalization Audit, additional staff is needed to keep up with the growth in new business. It is estimated that the needed staff are 1 Auditor Appraiser II, 1 Auditor Appraiser III, 3 Appraiser II's, and 1 Clerk II. It is estimated that the addition of these positions would generate an increase of \$800 million of value to the roll over the next four years, which equates to \$900,000 in local revenue. The backlog in audits has remained at approximately 600 for the last 3-4 years. With the addition of the above mentioned staffing it is estimated that approximately 200-250 additional audits would be performed a year. An increase in salary and benefits of \$349,266 and the corresponding increase in services and supplies of \$12,000 would be needed to fund this item.</p>	6.0	361,266	-	361,266
3	<p>Increase of Real Property Appraiser Techs</p> <p>The initial estimation for mobile homes and low value permits is performed by appraiser technicians and then verified by a certified appraiser for enrollment. During fiscal year 2003-04 the 7 Appraiser Technicians processed 11,303 work units. This equates to approximately 1,600 work units per technician. In 2004-05, the number of mobile home transfers has increased by 20% and the low value permit activity by 35%. It is anticipated that the number of work units for this year will be approximately 18,000 units. Despite efforts to increase productivity, the current Technician staff is unable to complete all the work. In addition, the growth trend is expected to continue. In order to complete the requisite work and to accommodate the growth, it is recommended that an additional 4 Appraiser Technicians be added to the Assessor staff. These positions would allow the Assessor to complete the necessary workload and increase the annual roll by \$96.5 million. This equates to approximately \$165,495 in revenue to the county. In addition to the tasks mentioned above, the Appraiser Technicians perform routine lower level assignments that support the certified Appraisers. An increase in salary and benefits of \$167,788 and the be needed to fund this item.</p>	4.0	175,788	-	175,788
4	<p>Restoration of Admin Clerk</p> <p>Due to transition in staffing responsibilities, there is a need in the Assessor staff to cover administrative tasks such as mail distribution and phone support. This position was previously deleted under the 4% cost reduction in a previous budget year and has left a void in the organization.</p>	1.0	40,499	-	40,499
Total		16.0	925,215	-	925,215



## State/County Property Tax Administration Program

### DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the county until calendar year 2007. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program. Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis.

### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	2,151,916	3,378,279	2,228,315	3,292,819
Departmental Revenue	2,173,518	2,179,938	2,157,855	2,164,938
Fund Balance		1,198,341		1,127,881
Budgeted Staffing		29.0		28.3

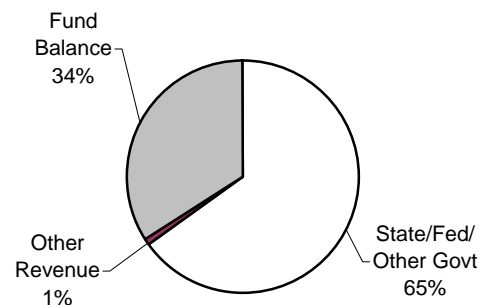
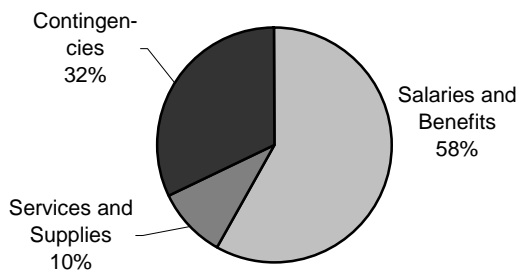
#### Workload Indicators

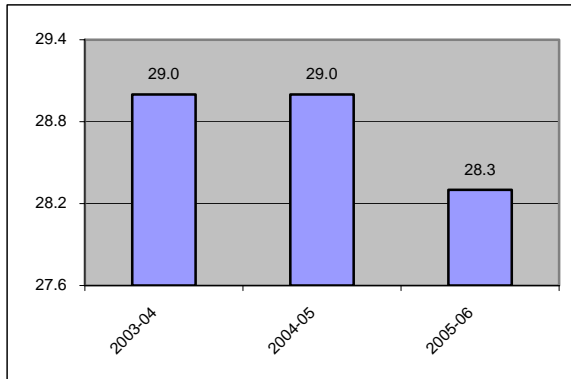
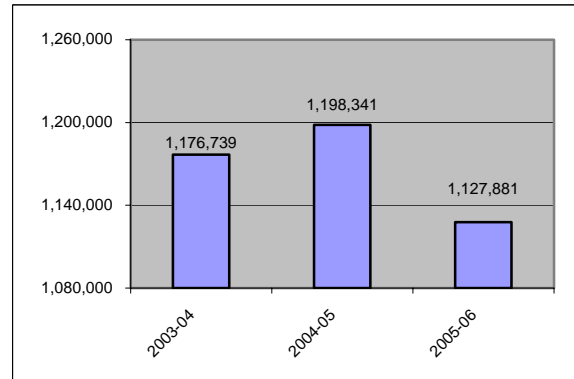
Prop 8's	42,294	18,720	18,720	12,000
Mandatory Audits	520	480	465	465

In 2004-05 the estimated costs are less than budget due to vacant salary savings and reduced expenditures for software and equipment purchases as well as no contingencies being expended.

The number of Proposition 8 reviews continues to decline due to growth in property market values. When the market value exceeds the Prop 13 base year value, the review is no longer required.

### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY      2005-06 BREAKDOWN BY FINANCING SOURCE



**2005-06 STAFFING TREND CHART****2005-06 FUND BALANCE TREND CHART**

GROUP: Fiscal  
 DEPARTMENT: Assessor  
 FUND: State/County Prop Tax Admin

BUDGET UNIT: RCS ASR  
 FUNCTION: General  
 ACTIVITY: Finance

**ANALYSIS OF 2005-06 BUDGET**

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Salaries and Benefits	1,833,827	1,874,117	56,174	-	1,930,291	(26,246)	1,904,045
Services and Supplies	388,961	443,206	-	-	443,206	(115,399)	327,807
Transfers	5,527	5,527	-	-	5,527	332	5,859
Contingencies	-	1,055,429	-	-	1,055,429	(321)	1,055,108
Total Appropriation	2,228,315	3,378,279	56,174	-	3,434,453	(141,634)	3,292,819
<b>Departmental Revenue</b>							
Use Of Money & Prop	17,917	40,000	-	-	40,000	(15,000)	25,000
State, Fed or Gov't Aid	2,139,938	2,139,938	-	-	2,139,938	-	2,139,938
Total Revenue	2,157,855	2,179,938	-	-	2,179,938	(15,000)	2,164,938
Fund Balance		1,198,341	56,174	-	1,254,515	(126,634)	1,127,881
Budgeted Staffing		29.0	-	-	29.0	(0.7)	28.3

In 2005-06 the department will incur increased costs in retirement, risk management insurance and workers compensation costs. These increased costs are reflected in the Cost to Maintain Current Program Services column.

The Department Recommended Funded Adjustment column contains a decrease in salaries and benefits, due to positions being left vacant. The reduction in services and supply are primarily related to computer software and equipment purchases being less than budgeted.



DEPARTMENT: Assessor  
 FUND: State/County Prop Tax Admin  
 BUDGET UNIT: RCS ASR

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1.	Salaries and Benefits Reductions in employee hours are due to two employees working part time.	(0.7)	(26,246)	-	(26,246)
2.	Services and Supplies Expenses shifted to the general fund due to declining amount of funds in this account. The revenue in this fund comes from the State Property Tax Administration Program (PTAP) and is a fixed amount. Since the budget is heavily loaded with staff, the annual increases in MOU and benefits have slowly eliminated any excess funds for other expenses. Therefore expenses need to be reduced in order to pay for salaries.	-	(115,399)	-	(115,399)
3.	Transfers Increase in non-discretionary expenses (e.g., rents/leases and EH&P) as per direction from other departments.	-	332	-	332
4.	Use of Money Revenue Reduced the amount of revenue anticipated resulting from interest. Last years interest has resulted in less than anticipated therefore the expected revenue has been reduced to reflect this trend.	-	-	(15,000)	15,000
5.	Contingencies This fund is financed by the state Department of Finance (DOF) on a calendar year basis. Since the county budgets are on a fiscal year basis it is necessary to allocate funds in contingencies from the existing year to cover the remaining 6 months. Contingencies budget was adjusted slightly.	-	(321)	-	(321)
<b>Total</b>		<b>(0.7)</b>	<b>(141,634)</b>	<b>(15,000)</b>	<b>(126,634)</b>



## AUDITOR/CONTROLLER-RECORDER

### Larry Walker

#### MISSION STATEMENT

##### Office of the Auditor/Controller-Recorder

The mission of the Auditor/Controller-Recorder is to provide superior accounting, auditing and recording services in accordance with legal requirements and professional standards. We will perform these functions with objectivity, integrity and independence, and with constant attention to the needs of our customers and the taxpayers.

##### Our Taxpayers

We are committed to spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost-effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout county government and will perform budgetary control as required by law.

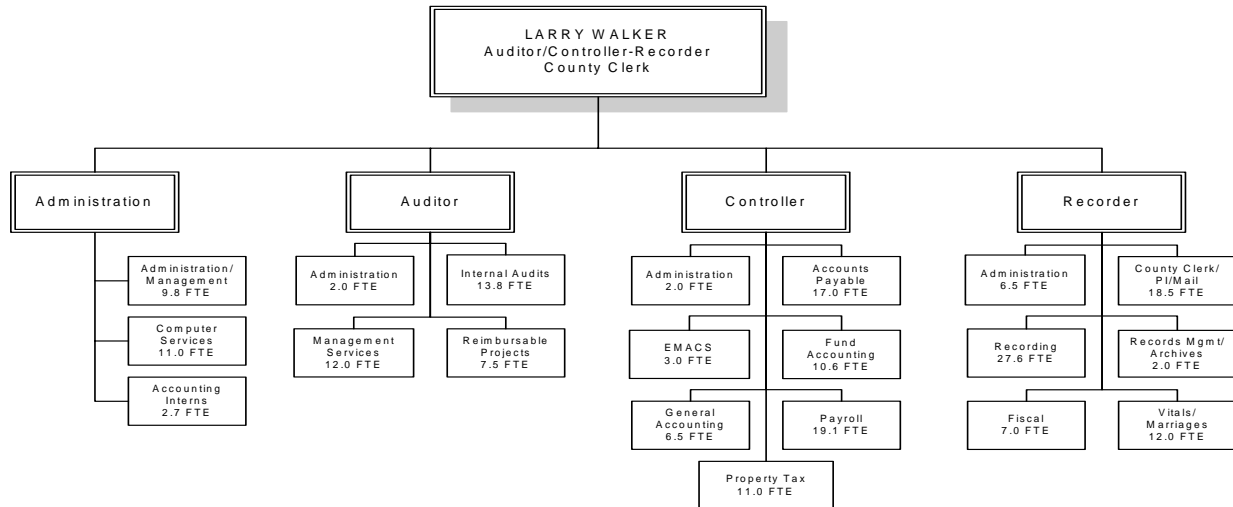
##### Our Customers

We are committed to providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

##### Our Employees

We are committed to providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

#### ORGANIZATIONAL CHART



#### SUMMARY OF BUDGET UNITS

	2005-06					
	Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp	Staffing
Auditor/Controller-Recorder	15,092,861	13,107,615	1,985,246			193.6
Micrographics	242,540	-		242,540		-
Systems Development	18,779,596	6,100,000		12,679,596		8.0
Vital Records	287,601	145,000		142,601		-
Records Management	203,135	200,240			(2,895)	1.0
<b>TOTAL</b>	<b>34,605,733</b>	<b>19,552,855</b>	<b>1,985,246</b>	<b>13,064,737</b>	<b>(2,895)</b>	<b>202.6</b>



## Auditor/Controller-Recorder

### DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

The Auditor/Controller-Recorder's Office is supportive of San Bernardino County's Mission, Vision and Values Statement. The role of this office is to ensure the safety and integrity of the County's finances and records. The Auditor/Controller-Recorder promotes trustworthiness in county government by maintaining and providing access to public records. The Auditor/Controller-Recorder supports the economy of the County by issuing payroll, vendor payments, and property tax allocations in a timely and efficient manner. The Auditor/Controller-Recorder offers a high level of customer service in a very cost-effective manner.

### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	11,954,499	14,647,191	18,002,327	15,092,861
Departmental Revenue	14,705,766	12,486,168	13,608,922	13,107,615
Local Cost	(2,751,267)	2,161,023	4,393,405	1,985,246
Budgeted Staffing		191.6		193.6

#### Workload Indicators

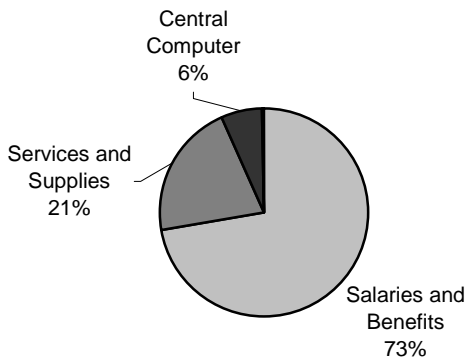
Audits	66	77	66	55
Contract audits	78	78	78	92
Payroll direct deposits	468,163	464,400	465,900	466,000
Payroll warrants issued	24,460	24,100	24,200	24,200
Tax refunds/corrections	72,189	70,000	55,650	56,000
Fund transfers processed	19,428	21,200	20,400	20,800
Deposits processed	12,410	12,750	12,800	13,000
Warrants issued & audited	283,351	330,000	265,000	260,000
Legal documents recorded	949,864	800,000	945,000	945,500
Marriage licenses issued	10,197	10,900	13,300	13,500
Marriage ceremonies performed	3,282	3,500	5,800	5,900
Marriage certificates issued	18,272	18,200	19,650	20,500
Birth certificates issued	49,626	47,000	55,500	56,000
Death certificates issued	6,700	6,300	6,300	6,500
Fictitious business names filed	18,077	16,400	17,270	18,000
Notary bonds filed	3,188	2,900	4,250	4,375

In 2004-05 estimated costs is more than budget due to the September 14, 2004, one-time mid-year item for the County's Financial Accounting System (FAS). Increased revenue results from recording revenue and marriage license fees.

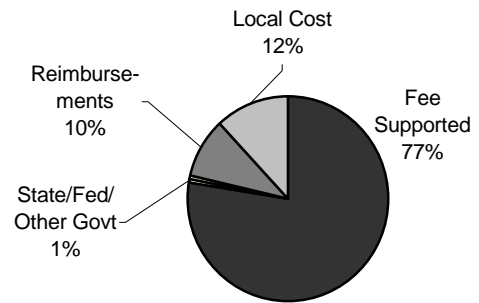
The proposed 2005-06 costs compared to the estimated cost is decreasing due to the one-time mid-year item for the County's Financial Accounting System (FAS). The proposed revenue in 2005-06 is projecting an increase in recording fee revenue compared to 2004-05 budget.



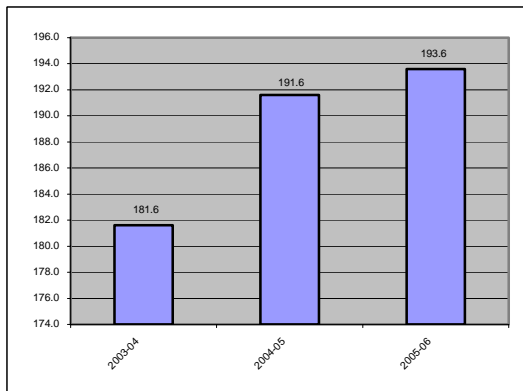
## 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



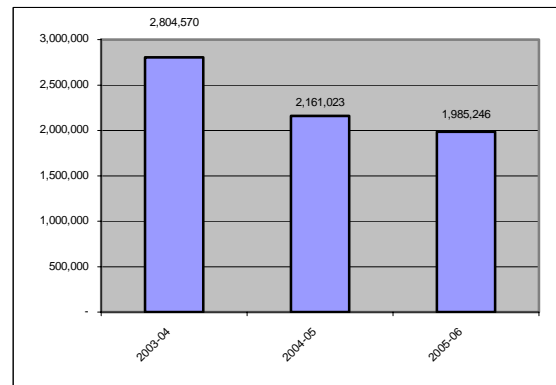
## 2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 STAFFING TREND CHART



2005-06 LOCAL COST TREND CHART



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: General

BUDGET UNIT: AAA ACR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Salaries and Benefits	11,051,916	11,500,800	222,794	93,584	11,817,178	234,172	12,051,350
Services and Supplies	3,215,809	3,198,376	(295,761)	-	2,902,615	643,588	3,546,203
Central Computer	1,159,570	1,159,570	(98,487)	-	1,061,083	-	1,061,083
Improvement to Structures	-	31,004	-	-	31,004	(31,004)	-
Capitalized Software	3,364,235	-	-	-	-	-	-
Transfers	453,356	34,618	-	-	34,618	4,088	38,706
Total Exp Authority	19,244,886	15,924,368	(171,454)	93,584	15,846,498	850,844	16,697,342
Reimbursements	(1,277,177)	(1,277,177)	-	-	(1,277,177)	(327,304)	(1,604,481)
Total Appropriation	17,967,709	14,647,191	(171,454)	93,584	14,569,321	523,540	15,092,861
<b>Departmental Revenue</b>							
Licenses and Permits	508,767	415,000	-	-	415,000	75,000	490,000
State, Fed or Gov't Aid	109,807	54,595	-	-	54,595	35,388	89,983
Current Services	12,914,298	11,938,973	(4,323)	93,584	12,028,234	423,398	12,451,632
Other Revenue	76,050	77,600	-	-	77,600	(1,600)	76,000
Total Revenue	13,608,922	12,486,168	(4,323)	93,584	12,575,429	532,186	13,107,615
Local Cost	4,812,143	2,161,023	(167,131)	-	1,993,892	(8,646)	1,985,246
Budgeted Staffing		191.6	-	1.0	192.6	1.0	193.6



In 2005-06 the department will incur increased costs in retirement, workers compensation, inflationary services and supplies purchases and will incur decreased costs in risk management liabilities, computer printing costs and central computer charges. These costs are reflected in the Cost to Maintain Current Program Services column.

In the Board Approved Adjustment column contains the addition of one new Supervising Accounting Technician added to provide more structure and oversight to operations, provide additional internal controls and to ensure the department continues to provide good customer service. In addition, the Board approved the reclassification of 3 Accountants I to Accountants II. The type of knowledge required and the nature of the work is consistent with the job description of an Accountant II.

DEPARTMENT: Auditor/Controller-Recorder  
FUND: General  
BUDGET UNIT: AAA ACR

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Increase is due to the addition of 1 ACR Building Coordinator (new classification). Other increases due to step increases, paid vacation and administration leave.	1.0	234,172	-	234,172
2. Services and Supplies Increase of \$247,933 for other professional services due to training for on-line Time and Labor Reports, increase cost for Data Quest contract for payroll document imaging, and increased audit cost with Vavrinek, Trine Day. In addition, postage increased by \$287,084 due to first class postage increasing from \$.37 to \$.40 and an increase in contract custodial services of \$108,571.		643,588	-	643,588
3. Structures & Improvement to Structures This amount was budgeted in 2004-05 for security cameras. This is a one-time cost and will not be required in 2005-06 fiscal year.		(31,004)	-	(31,004)
4. Transfers Human Resources EH&P costs are higher this year.		4,088	-	4,088
5. Reimbursements Increase transfers to fully fund positions and supplies allowed for reimbursement by the special revenue fund.		(327,304)	-	(327,304)
6. Licenses, Permits & Franchises We are estimating an increase in marriage license fee revenue based on current numbers and historical trending.		-	75,000	(75,000)
7. State Aid/Federal Aid Increase in State Aid and Federal Aid due to historical trending.		-	35,388	(35,388)
8. Charges for Current Services Increased recording fee revenue. For a number of years this revenue has been increasing due to a high number of documents processed by the department. We project an increase again for fiscal year 2005-06 and are estimating the increase to flatten out somewhat.		-	423,398	(423,398)
9. Other Revenue Decrease in other revenue due to minor shifts in funding.		-	(1,600)	1,600
<b>Total</b>	<b>1.0</b>	<b>523,540</b>	<b>532,186</b>	<b>(8,646)</b>



DEPARTMENT: Auditor/Controller-Recorder  
 FUND: General  
 BUDGET UNIT: AAA ACR

## SCHEDULE C

## FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Accounting Fees Increase fee from \$68 to \$72. This uniform rate is based upon cost accounting from the 2005-06 COWCAP.	-	-	37,876	(37,876)
2. Fictitious Business Names - various To recover actual direct and indirect costs. Rate is comparable to benchmark counties. Service is optional to the customer.	-	-	111,766	(111,766)
3. Fax Copies per page New fax copies \$2 per page fee. To recover actual direct and indirect costs. Rate is comparable to benchmark counties. Service is optional to the customer.	-	-	200	(200)
4. Renewal of Vows New renewal of vows for \$40. To recover actual direct and indirect costs. Rate is comparable to benchmark counties.	-	-	200	(200)
5. Various Map Copies Transfer to service function and fee from ISD	-	-	44,153	(44,153)
6. Various daily or monthly online images or indices. To recover actual direct cost paid to vendor. Service is optional. Fee is changing from daily fee to per image fee.	10.0	941,785	981,068	(39,283)
7. Certificate of Record per Name Evidence New certificate of record \$15 per name evidence fee. To recover actual indirect costs. Service is optional to the customer.	-	-	450	(450)
8. 16mm and 35 mm Film Various film fees are recommended for deletion due to fees being obsolete and no longer being requested.	-	(255)	(255)	-
9. On-line database Inquiry Fee is recommended for deletion due to the fee being obsolete and no longer being requested.	-	(0.60)	(0.60)	-
10. Copies greater than 8-1/2 X 11 Fee is recommended for deletion due to the fee being obsolete and no longer being requested.	-	(1.75)	(1.75)	-
11. Issuing Clerk's Certificate and Dissolution of Partnership Various fees are recommended for deletion due to fees being obsolete and no longer being requested.	-	(14)	(14)	-
12. Laundry Supply Registration and Clerk's Certificate re: Survey Fee's are recommended for deletion due to the fees being obsolete and no longer being requested.	-	(14)	(14)	-
13. Taking an affidavit or Acknowledgment Fee is recommended for deletion due to the fee being obsolete and no longer being requested.	-	(7)	(7)	-
14. Private Professional conservators and guardian Fees are recommended for deletion due to the fees being obsolete and no longer being requested.	-	(52)	(52)	-
<b>Total</b>	<b>10.0</b>	<b>941,441</b>	<b>1,175,369</b>	<b>(233,928)</b>





2005-06 REVISED/NEW FEE REQUESTS  
PROGRAM SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Auditor/Controller-Recorder  
FUND NAME : General  
BUDGET UNIT: AAA ACR  
PROGRAM: Various

PROGRAM APPROPRIATION AS CURRENTLY BUDGETED	
Budgeted Appropriation	\$ 15,092,861

PROGRAM FUNDING SOURCES AS CURRENTLY BUDGETED	
Current Fee Revenue for listed fees	1,251,926
Fee Revenue for fees not listed	10,108,753
Non Fee Revenue	1,746,936
Local Cost	1,985,246
Budgeted Sources	\$ 15,092,861

PROGRAM APPROPRIATION IF FEE REVISIONS ARE ACCEPTED	
Revised Appropriation	\$ 16,034,646

PROGRAM FUNDING SOURCES IF FEE REVISIONS ARE ACCEPTED	
Fee Revenue for listed fees	2,427,639
Fee Revenue for fees not listed	10,108,753
Non Fee Revenue	1,746,936
Local Cost	1,751,318
Revised Sources	\$ 16,034,646

DIFFERENCES (See Following Page for Details)	
	\$ 941,785
	1,175,713
	-
	-
	(233,928)
	\$ 941,785

SUMMARY OF JUSTIFICATION FOR FEE REQUEST(S)	
Change in Employee Related Costs	
Inflationary Costs	
Other	941,785
Total	\$ 941,785

Summary of Justification for Fee Request(s) and the Budgetary Impact to Program if Fee(s) are approved:
See Attached



**2005-06 REVISED/NEW FEE REQUESTS  
SUMMARY OF JUSTIFICATION AND BUDGETARY IMPACT**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Auditor/Controller-Recorder  
**FUND NAME :** General  
**BUDGET UNIT:** AAA ACR  
**PROGRAM:** Various

**Summary of Justification for Fee Requests(s) and the Budgetary Impact to Program if Fee(s) are approved:**

The requested fee increases or new fees are to either (1) adjust the rates closer to the actual costs as documented by COWCAP or (2) recover actual direct and/or indirect costs. All fees are consistent with fees charged by benchmark counties consisting of Alameda, Riverside, Orange, Ventura, Santa Clara and San Diego,

The Auditor/Controller-Recorder has proposed a variety of fee changes for FY 05-06. Revisions to existing fees to adjust for actual cost increases include all of the accounting and auditing fees from \$68/hr to \$72/hr, and all of the filing fees for Fictitious Business Names from \$29 to \$35.

New fees are proposed for required services including \$2 for faxing official records. There are new fees proposed for providing map copies. This service was provided previously by ISD; however, both ISD and ACR agree that it is more efficient for ACR to provide the services directly to the customer. The proposed fees are exactly what were being charged by ISD, they are just new to ACR.

There are also new fees proposed to allow the ACR to respond to requests for services that the Recorder is not required to provide, but that customers desire. In these instances, the proposed fees are based upon full recovery of costs. The services requested include renewal of marriage vows, advance notice of FBN expiration, certification of no record found, and electronic copies and transmission of images and indices.

The proposed fee changes result in additional revenue of \$1,175,713. The ACR proposes to use \$763,334 for salaries and benefits, \$178,451 increase in services and supplies, and to reduce local cost further by \$233,928.

The increase in Salaries and Benefits support ten additional positions: Current classifications include 1 Auditor/Controller Manager to oversee Accounts Payable, an additional Systems Procedures Analyst in EMACS to respond to several outstanding requests, 2 Accountant I positions and 1 Accounting Technician as entry-level positions for Internal Audits, 1 HRO I to assist the department with human resources issues, 1 Staff Analyst I, and 1 Office Assistant III for Central Payroll. New classifications include 1 Deputy County Clerk and 1 Deputy Official Records Manager to provide more management to the growing Recorder's Division.

The increase in Services and Supplies is allocated incrementally in several categories, including memberships, training, noninventoriable equipment, general office expenses, mileage reimbursement, special department expense, other travel, professional services, etc.



**2005-06 REVISED/NEW FEE REQUESTS  
FEE SUMMARY**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Auditor/Controller-Recorder  
**FUND NAME :** General  
**PROGRAM:** Various

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.023A (a)	Auditing fee	\$ 68.00	4,936	\$ 335,648	\$ 72.00	4,936	\$ 355,392	\$ 4.00	-	\$ 19,744	\$ -	This uniform rate is based upon cost accounting from the 2005/06 COWCAP.
16.023A (b)	Management Services fee	\$ 68.00	20	\$ 1,360	\$ 72.00	20	\$ 1,440	\$ 4.00	-	\$ 80	\$ -	See Above.
16.023A (e)	General Accounting fee	\$ 68.00	100	\$ 6,800	\$ 72.00	100	\$ 7,200	\$ 4.00	-	\$ 400	\$ -	See Above.
16.023A (f)	Property Tax Accounting fee	\$ 68.00	-	\$ -	\$ 72.00	-	\$ -	\$ 4.00	-	\$ -	\$ -	See Above.
16.023A (i)	Payroll Accounting fee	\$ 34.00	-	\$ -	\$ 36.00	-	\$ -	\$ 2.00	-	\$ -	\$ -	See Above.
16.023A (k) (1)	Special Tax Reports - plus ISD charges	\$ 68.00	800	\$ 54,400	\$ 72.00	800	\$ 57,600	\$ 4.00	-	\$ 3,200	\$ -	See Above.
16.023A (1)	Reimbursable Projects Accounts	\$ 68.00	3,613	\$ 245,684	\$ 72.00	3,613	\$ 260,136	\$ 4.00	-	\$ 14,452	\$ -	See Above.
New-	Renewal of Vows			\$ -	\$ 40.00	5	\$ 200	\$ 40.00	5	\$ 200	\$ -	To recover actual direct and indirect costs. Rate is comparable to benchmark counties.



**2005-06 REVISED/NEW FEE REQUESTS  
FEE SUMMARY**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Auditor/Controller-Recorder  
**FUND NAME :** General  
**PROGRAM:** Various

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
New-	Notice to renew FBN			\$ -	\$ 5.00	500	\$ 2,500	\$ 5.00	500	\$ 2,500	\$ -	To recover actual direct and indirect costs. Rate is comparable to benchmark counties.
New - GC 27366	Fax copies per page			\$ -	\$ 2.00	100	\$ 200	\$ 2.00	100	\$ 200	\$ -	See Above.
16.023A (aa)	FBN Filing	\$ 29.00	18,077	\$ 524,233	\$ 35.00	18,077	\$ 632,695	\$ 6.00	-	\$ 108,462	\$ -	See Above.
16.023A (cc)	Abandonment of FBN	\$ 29.00	129	\$ 3,741	\$ 35.00	129	\$ 4,515	\$ 6.00	-	\$ 774	\$ -	See Above.
16.023A (dd)	Withdrawal of FBN	\$ 29.00	5	\$ 145	\$ 35.00	5	\$ 175	\$ 6.00	-	\$ 30	\$ -	See Above.
16.023A (x) (3)	Map Copies 18X24 Bond	\$ 2.50	350	\$ 875	\$ 2.90	350	\$ 1,015	\$ 0.40	-	\$ 140	\$ -	See Above.
New -	Map Copies 18X24 Vellum			\$ -	\$ 3.45	3,174	\$ 10,950	\$ 3.45	3,174	\$ 10,950	\$ -	Transfer of service function and fee from ISD.



**2005-06 REVISED/NEW FEE REQUESTS  
FEE SUMMARY**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Auditor/Controller-Recorder  
**FUND NAME :** General  
**PROGRAM:** Various

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
New -	Map copies 18x24 Mylar			\$ -	\$ 14.60	449	\$ 6,555	\$ 14.60	449	\$ 6,555	\$ -	Transfer to service function and fee from ISD.
New -	Map copies 24x36 Bond			\$ -	\$ 3.30	107	\$ 353	\$ 3.30	107	\$ 353	\$ -	See Above.
New -	Map copies 24x36 Vellum			\$ -	\$ 9.00	106	\$ 954	\$ 9.00	106	\$ 954	\$ -	See Above.
New -	Map copies 24x36 Mylar			\$ -	\$ 18.00	150	\$ 2,700	\$ 18.00	150	\$ 2,700	\$ -	See Above.
New -	Pull/Re-file Maps			\$ -	\$ 30.00	450	\$ 13,500	\$ 30.00	450	\$ 13,500	\$ -	See Above.
New -	Pull/ Re-file Microfilm			\$ -	\$ 30.00	300	\$ 9,000	\$ 30.00	300	\$ 9,000	\$ -	See Above.
New - Evidence 1284	Certificate of Record per Name			\$ -	\$ 15.00	30	\$ 450	\$ 15.00	30	\$ 450	\$ -	To recover actual indirect costs. Service is optional.
New -	Online index file			\$ -	\$ 0.30	2,277,500	\$ 683,250	\$ 0.30	2,277,500	\$ 683,250	\$ 643,967	To recover actual direct cost paid to vendor. Service is optional.



**2005-06 REVISED/NEW FEE REQUESTS  
FEE SUMMARY**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Auditor/Controller-Recorder  
**FUND NAME :** General  
**PROGRAM:** Various

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.023A (t) (2)	Online image file	\$ 160.00	494	\$ 79,040	\$ 0.03	12,561,933	\$ 376,858	\$ (159.97)	12,561,439	\$ 297,818	\$ 297,818	To recover actual direct cost paid to vendor. Service is optional. Fee is changing from a daily fee to a per image fee.
16.023A (q) and ( r )	16 mm. & 35mm. Film	\$255/roll	-	\$ -	\$ -	-	\$ -	\$ (255.00)	-	\$ -	\$ -	Obsolete Fee.
16.023A (u)	On-line data base inquiry	\$ .60/inquiry	-	\$ -	\$ -	-	\$ -	\$ (0.60)	-	\$ -	\$ -	Obsolete Fee.
16.023A (x) (2)	Copies greater than 8-1/2 X 11	\$1.75/page	-	\$ -	\$ -	-	\$ -	\$ (1.75)	-	\$ -	\$ -	Obsolete Fee.
16.023A (ll) (mm)	Issuing clerk's certificate and Dissolution of Partnership	\$14.00	-	\$ -	\$ -	-	\$ -	\$ (14.00)	-	\$ -	\$ -	Obsolete Fee.
16.023A (oo) (pp)	Laundry supply registration and Clerk's certificate re: surety	\$14.00	-	\$ -	\$ -	-	\$ -	\$ (14.00)	-	\$ -	\$ -	Obsolete Fee.
16.023A (rr)	Taking an affidavit or Acknowledg- ment	\$7.00	-	\$ -	\$ -	-	\$ -	\$ (7.00)	-	\$ -	\$ -	Obsolete Fee.
16.023A (tt), (uu)	Private Professional conservators and guardian	\$52.00	-	\$ -	\$ -	-	\$ -	\$ (52.00)	-	\$ -	\$ -	Obsolete Fee.

## Micrographics

### DESCRIPTION OF MAJOR SERVICES

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images. With the deletion of the fee in 2001, there is no revenue expected in the fund.

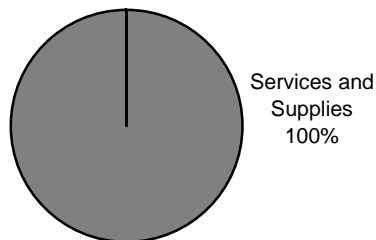
There is no staffing associated with this budget unit.

### BUDGET AND WORKLOAD HISTORY

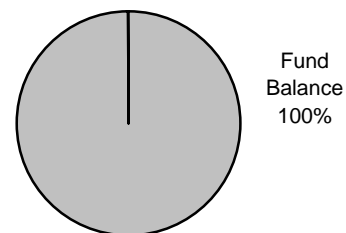
	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	287,746	411,308	168,768	242,540
Departmental Revenue	-	-	-	-
Fund Balance		411,308		242,540

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. This fund no longer generates fee revenue. Fiscal year 2005-06 is expected to be the final year of this fund.

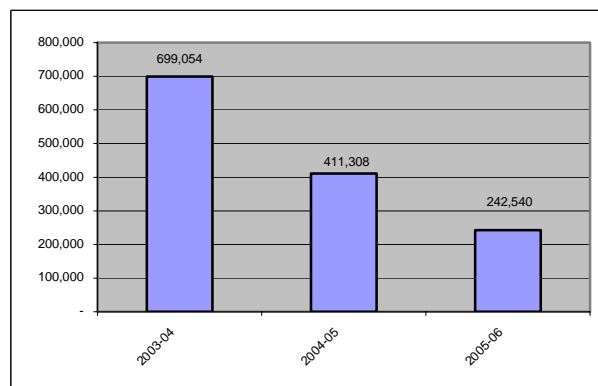
#### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



#### 2005-06 BREAKDOWN BY FINANCING SOURCE



#### 2005-06 FUND BALANCE TREND CHART



GROUP: Fiscal  
 DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Micrographics

BUDGET UNIT: SDV REC  
 FUNCTION: General  
 ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D+E E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Services and Supplies	168,768	411,308	-	-	411,308	(168,768)	242,540
Total Appropriation	168,768	411,308	-	-	411,308	(168,768)	242,540
Fund Balance		411,308	-	-	411,308	(168,768)	242,540

DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Micrographics  
 BUDGET UNIT: SDV REC

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Services & Supplies	-	(168,768)	-	(168,768)
Decrease services and supplies due to the elimination of the fee and resulting revenue. The Micrographics fund is planned for elimination in fiscal year 2005-06. The department requests appropriation of the entire fund balance on June 30, 2005. Appropriations are decreasing because this fund no longer generates revenue. Services and supplies expenditures include software, equipment, and professional services.				
<b>Total</b>	-	(168,768)	-	(168,768)



## Systems Development

### DESCRIPTION OF MAJOR SERVICES

The Systems Development fund was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the county's system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents.

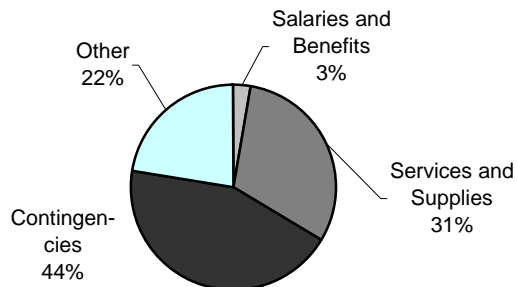
### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	3,840,061	17,061,549	5,323,247	18,779,596
Departmental Revenue	5,510,598	5,197,902	6,139,196	6,100,000
Fund Balance		11,863,647		12,679,596
Budgeted Staffing		7.0		8.0

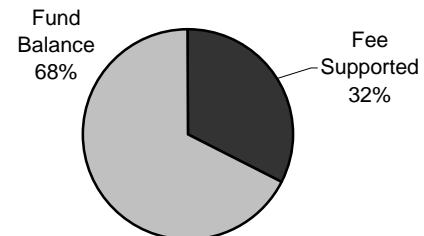
In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. In 2004-05 estimated cost are less than budget due to salary savings and reduced expenditures for software, equipment purchases, general office expenses, other professional services and no contingencies being expended. Increased revenue results from fees exceeding budget. The amount not expended is carried over to the subsequent year's budget.

In 2005-06 the proposed appropriation increase is primarily due to an increase in services and supplies due to system improvements. In addition, other increases are due to the first floor remodel, data center security system and an increase in contingencies to appropriate the entire estimated fund balance. Increase in department revenue is due to the recording activity.

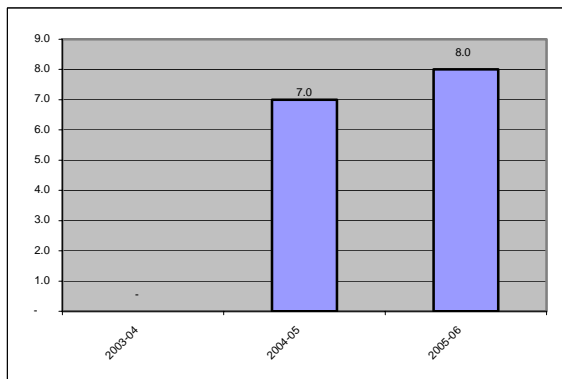
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



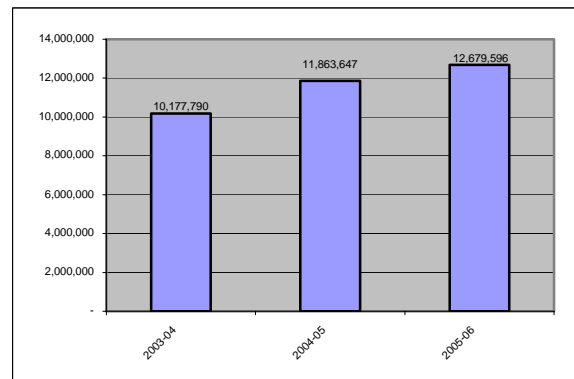
### 2005-06 BREAKDOWN BY FINANCING SOURCE



### 2005-06 STAFFING TREND CHART



### 2005-06 FUND BALANCE TREND CHART



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Systems Development

BUDGET UNIT: SDW REC  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Salaries and Benefits	298,057	421,450	-	79,323	500,773	29,910	530,683
Services and Supplies	3,057,216	5,138,479	-	-	5,138,479	624,187	5,762,666
Improvement to Structures	-	-	-	-	-	25,000	25,000
Equipment	1,080,785	2,605,000	-	-	2,605,000	245,000	2,850,000
Transfers	887,189	991,425	-	-	991,425	338,451	1,329,876
Contingencies	-	7,905,195	-	-	7,905,195	376,176	8,281,371
Total Appropriation	5,323,247	17,061,549	-	79,323	17,140,872	1,638,724	18,779,596
<b>Departmental Revenue</b>							
Current Services	6,139,196	5,197,902	-	79,323	5,277,225	822,775	6,100,000
Total Revenue	6,139,196	5,197,902	-	79,323	5,277,225	822,775	6,100,000
Fund Balance		11,863,647	-	-	11,863,647	815,949	12,679,596
Budgeted Staffing		7.0	-	1.0	8.0	-	8.0

In the Board Approved Adjustment column the Board approved a mid-year item on January 25, 2005, for the addition of 1.0 new Supervising Automated Systems Analyst II position. This position will oversee technical staff in the Computer Services section.

The Department Recommended Funded Adjustments column contains an increase in salaries and benefits primarily due to step increases, an increase in services and supplies due to system improvements, an increase in improvements to structures and equipment is due to the 1<sup>st</sup> floor remodel and the data center security system and an increase in contingencies to appropriate the entire estimated fund balance. Increase in departmental revenue is due to the recording activity.

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Systems Development  
BUDGET UNIT: SDW REC

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Salaries & Benefits Increase due to MOU cost, step increases.		29,910	-	29,910
2. Services & Supplies Increase due to system improvements, including disaster recovery, automated check processing, film repair, and digital conversion of images with associated indexing.	-	624,187	-	624,187
3. Improvements to Structures and Equipment Increase \$25,000 due to 1st floor remodel and increase of \$245,000 for the data center security.	-	270,000	-	270,000
4. Transfers Increase due to full year cost of 21 positions located in the Auditor's general fund budget unit.	-	338,451	-	338,451
5. Contingencies Increased to appropriate the entire estimated fund balance.	-	376,176	-	376,176
6. Revenue A moderate increase in revenue due to recording activity realized in fiscal year 2004-05. The projected revenue for fiscal year 2005-06 is expected to stabilize at the fiscal year 2004-05 level, near 6.1 million.		-	822,775	(822,775)
<b>Total</b>	-	1,638,724	822,775	815,949



## Vital Records

### DESCRIPTION OF MAJOR SERVICES

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. Revenue includes fees collected pursuant to Health and Safety Code Section 10605.3, for certified copies of vital statistic records.

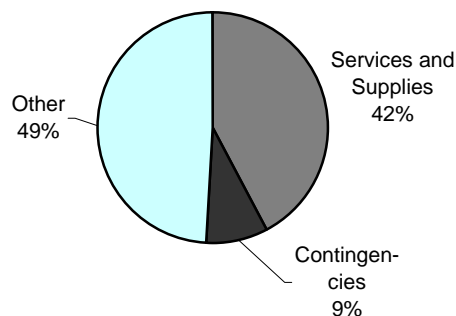
There is no staffing associated with this budget unit.

### BUDGET AND WORKLOAD HISTORY

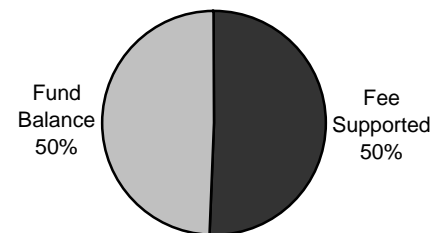
	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	306,969	339,104	219,306	287,601
Departmental Revenue	127,146	118,000	140,803	145,000
Fund Balance		221,104		142,601

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. In 2004-05 estimated cost are less than budget due to a decrease in professional services. Increased revenue results from fees exceeded budget. The amount not expended is carried over to the subsequent year's budget.

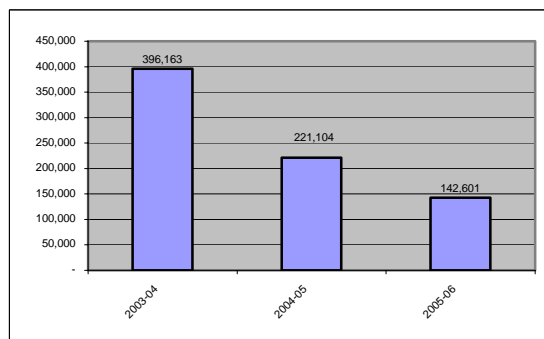
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2005-06 BREAKDOWN BY FINANCING SOURCE



### 2005-06 FUND BALANCE TREND CHART



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: Vital Records

BUDGET UNIT: SDX REC  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Services and Supplies	78,174	197,972	-	-	197,972	(76,838)	121,134
Transfers	141,132	141,132	-	-	141,132	-	141,132
Contingencies	-	-	-	-	-	25,335	25,335
Total Requirements	219,306	339,104	-	-	339,104	(51,503)	287,601
<b>Departmental Revenue</b>							
Current Services	140,803	118,000	-	-	118,000	27,000	145,000
Total Revenue	140,803	118,000	-	-	118,000	27,000	145,000
Fund Balance		221,104	-	-	221,104	(78,503)	142,601

DEPARTMENT: Auditor/Controller-Recorder  
FUND: Vital Records  
BUDGET UNIT: SDX REC

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Services & Supplies Decrease appropriation according to the reduction in fund balance.	-	(76,838)	-	(76,838)
2. Current Services Increase revenue due to expected increase in services provided.	-	-	27,000	(27,000)
3. Contingencies Increased to appropriate the entire estimated fund balance.	-	25,335	-	25,335
<b>Total</b>	<b>-</b>	<b>(51,503)</b>	<b>27,000</b>	<b>(78,503)</b>



## Records Management

### DESCRIPTION OF MAJOR SERVICES

Records Management is responsible for storage of inactive records and their eventual destruction. This division relocates inactive files from county departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency, and adopted by the Board of Supervisors.

The Records Management budget is an Internal Service Fund (ISF). As an ISF any unrestricted net assets available at the end of a fiscal year are carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rate structure.

### BUDGET AND WORKLOAD HISTORY

	Actual 2003-04	Budget 2004-05	Estimate 2004-05	Proposed 2005-06
Appropriation	113,142	146,009	142,929	203,135
Departmental Revenue	138,379	173,349	200,777	200,240
Revenue Over/(Under) Expense	25,237	27,340	57,848	(2,895)
Budgeted Staffing		1.0		1.0
Fixed Assets	-	-	-	-
Unrestricted Net Assets Available at Year End	(2,283)		85,476	

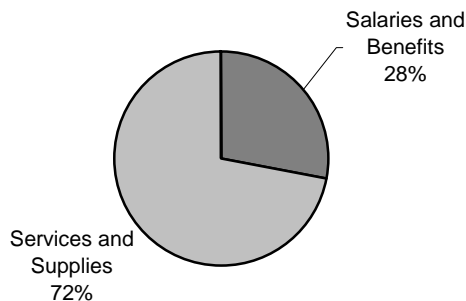
#### Workload Indicators

Shredding/reams	-	-	28,593	12,000
Storage (instead of cubic feet, storage is by no. of boxes)	33,268	32,648	32,648	32,992
Box/file retrievals and box/file refills	-	-	-	288
Requests for faxing documents	-	-	-	120

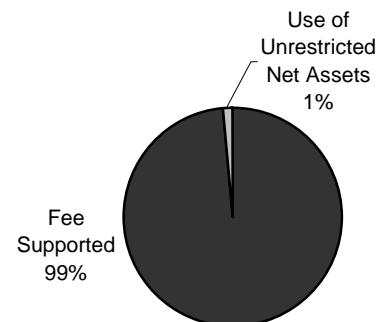
In 2004-05 estimated appropriation is less than budget due to salary savings and departmental revenue exceeds budget based on the high volume of shredding in 2004-05. This one-time revenue fluctuation is due to the recent implementation of the records retention policies by departments in 2004-05.

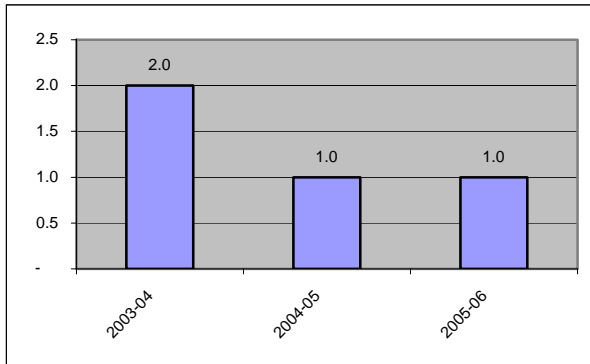
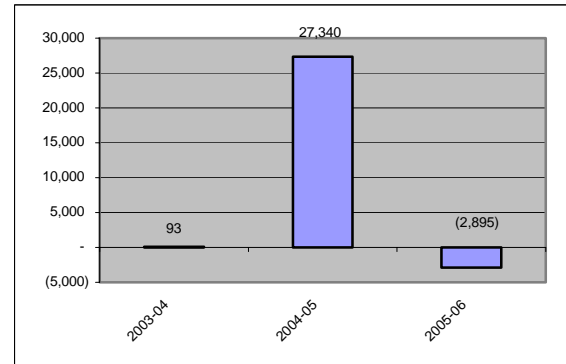
In 2005-06 the shredding volume is expected to drop by more than half. However, the Board approved an increase in fees, effective July 1, 2005, to cover increased COWCAP and insurance costs.

### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2005-06 BREAKDOWN BY FINANCING SOURCE



**2005-06 STAFFING TREND CHART****2005-06 REVENUE OVER/(UNDER) CHART**

GROUP: Fiscal  
 DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Records Management

BUDGET UNIT: IRM ACR  
 FUNCTION: General  
 ACTIVITY: Finance

**ANALYSIS OF 2005-06 BUDGET**

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G 2005-06 Proposed Budget
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		
<b>Appropriation</b>							
Salaries and Benefits	48,493	52,538	4,428	-	56,966	-	56,966
Services and Supplies	94,053	93,088	-	19,309	112,397	33,569	145,966
Transfers	383	383	-	-	383	(180)	203
Total Appropriation	142,929	146,009	4,428	19,309	169,746	33,389	203,135
<b>Departmental Revenue</b>							
Current Services	200,777	173,349	2,237	19,309	194,895	5,345	200,240
Other Revenue	-	-	-	-	-	-	-
Total Revenue	200,777	173,349	2,237	19,309	194,895	5,345	200,240
Rev Over/(Under) Exp	57,848	27,340	(2,191)	-	25,149	(28,044)	(2,895)
Budgeted Staffing		1.0	-	-	1.0	-	1.0

In 2005-06 the department will incur increased costs in retirement and workers compensation. In addition, this budget unit included an estimated increase in salaries and benefits related to the pending negotiations, as this cost is financed by departmental revenues. These increased costs are reflected in the Cost to Maintain Current Program Service Column.

In the Board Approved Adjustment column the Board approved the rate changes for Records Management effective July 1, 2005, to cover increased COWCAP and insurance costs.

The Department Recommended Funded Adjustments column contains an increase in services and supplies due to purchase of records inventory bar code system and increased COWCAP costs. Increase in departmental revenue is based on historical trends.



DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Records Management  
 BUDGET UNIT: IRM ACR

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1.	Services & Supplies	-	33,569	-	(33,569)
	Increase services and supplies due to purchase of records inventory bar code system and increased COWCAP.				
2.	Transfers	-	(180)	-	180
	Decrease transfers due to EHAP.				
3.	Charges for Current Services	-	-	5,345	5,345
	Estimated small increase in revenue based upon historical trends.				
<b>Total</b>		-	33,389	5,345	(28,044)



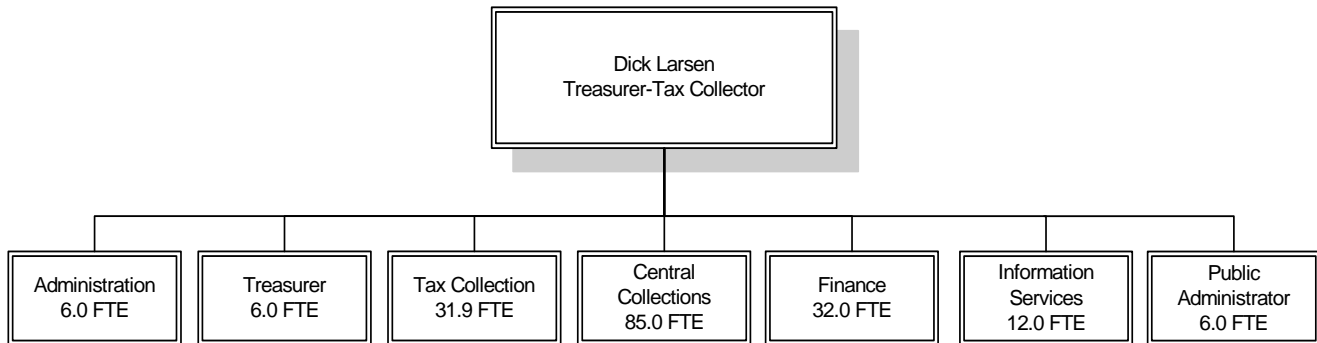
## TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

### Dick Larsen

#### MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector's office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

#### ORGANIZATIONAL CHART



#### SUMMARY OF BUDGET UNITS

	2005-06				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector/Public Administrator	18,229,673	14,955,679	3,273,994		179.9
Redemption Maintenance	148,871	-		148,871	-
<b>TOTAL</b>	<b>18,378,544</b>	<b>14,955,679</b>	<b>3,273,994</b>	<b>148,871</b>	<b>179.9</b>

#### DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

- Collecting of property taxes.
- Performing the county's Treasury function.
- Providing a collection service for the County as well as to provide accounting and collections of court ordered payments.
- Administering property of persons who are deceased and no executor or administrator has been appointed.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$1.5 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$3.2 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$50.0 million for the year ended June 30, 2005. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.



**BUDGET AND WORKLOAD HISTORY**

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	13,457,617	16,605,989	16,740,552	18,229,673
Departmental Revenue	13,104,172	14,296,283	13,805,521	14,955,679
Local Cost	353,445	2,309,706	2,935,031	3,273,994
Budgeted Staffing		168.9		179.9

**Workload Indicators**

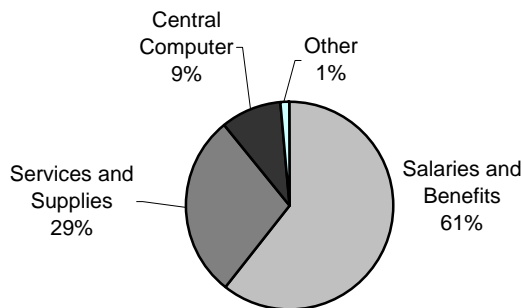
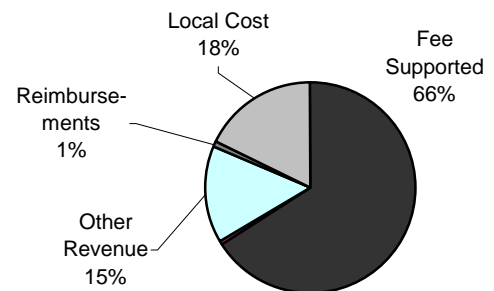
Tax Bills Sent Out:				
Annual Secured	711,264	720,000	718,925	725,000
Annual Unsecured	40,882	41,000	39,421	40,000
Supplemental	106,837	76,000	119,302	125,000
<b>Total</b>	<b>858,983</b>	<b>837,000</b>	<b>877,648</b>	<b>889,000</b>

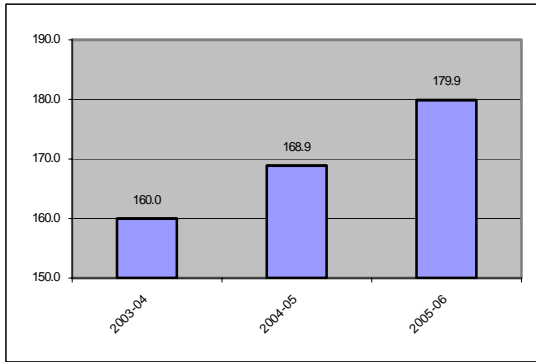
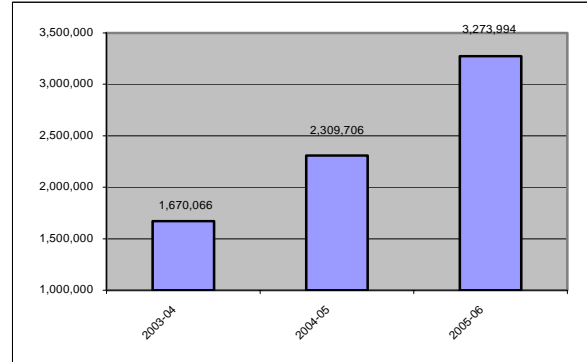
Tax Charges (in millions):				
Annual Secured	1,225	1,300	1,353	1,400
Annual Unsecured	84	78	78	78
Supplemental	76	55	99	85
<b>Total</b>	<b>1,385</b>	<b>1,433</b>	<b>1,530</b>	<b>1,563</b>

Phone Calls (Interactive Voice Resp)	376,900	460,000	380,000	390,000
Tax Sale Parcels Sold	4,793	4,000	3,382	2,100
Checks Deposited	2,503,000	2,578,000	2,600,000	2,650,000
Warrants Processed	2,169,000	2,161,000	2,000,000	1,400,000
Pool Assets at Dec. 31 (in thou)	2,886,516	2,900,000	3,156,266	3,250,000
Total Collections	\$40,581,564	\$35,000,000	\$50,000,000	\$45,000,000
Public Administrator Cases			300	333

Projected expenditures for fiscal year 2004-05 are \$134,563 over the original budget due the purchase of a new remittance processing system for \$574,935 and the merger with the Public Administrator of \$310,605 which were both approved through a mid-year board item. These increases are offset by saving in Salaries and Benefits of \$602,987, Lease Purchase of Equipment of \$81,000, Other Charges of \$13,000, and other miscellaneous budget adjustments of \$53,990 due to the filling of positions later in the year than planned and the purchase of equipment in lieu of leasing.

Projected revenues for fiscal year 2004-05 are under budget by \$490,762 due to lower than expected revenues related to the tax sale of defaulted secured properties. Although projected revenues are under budget, they reflect an increase of approximately \$701,349 over the prior fiscal year 2003-04 actual revenues, due to an increase in Central Collections revenues. Proposed revenues for fiscal year 2005-06 include an increase in Central Collections revenues of \$1,100,000 over the estimated revenue in 2004-05 due to increased collection activities for the Medical Center, Probation, and the Courts.

**2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY****2005-06 BREAKDOWN BY FINANCING SOURCE**

**2005-06 STAFFING TREND CHART****2005-06 LOCAL COST TREND CHART**

GROUP: Fiscal  
 DEPARTMENT: Treasurer-Tax Collector  
 FUND: General

BUDGET UNIT: AAA TTC  
 FUNCTION: General  
 ACTIVITY: Finance

**ANALYSIS OF 2005-06 BUDGET**

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Salaries and Benefits	9,270,502	9,873,489	189,604	376,881	10,439,974	709,164	11,149,138
Services and Supplies	5,728,728	5,566,876	(256,470)	91,708	5,402,114	(152,576)	5,249,538
Central Computer	937,397	934,624	802,558	-	1,737,182	-	1,737,182
Other Charges	-	13,000	-	-	13,000	(13,000)	-
Equipment	621,887	-	-	-	-	10,000	10,000
L/P Equipment	-	81,000	-	-	81,000	(81,000)	-
Transfers	182,038	137,000	-	92,813	229,813	2,121	231,934
Total Exp Authority	16,740,552	16,605,989	735,692	561,402	17,903,083	474,709	18,377,792
Reimbursements	-	-	-	-	-	(148,119)	(148,119)
Total Appropriation	16,740,552	16,605,989	735,692	561,402	17,903,083	326,590	18,229,673
<b>Departmental Revenue</b>							
Taxes	336,910	302,000	-	-	302,000	35,640	337,640
Licenses and Permits	1,260	1,000	-	-	1,000	(1,000)	-
Fines and Forfeitures	43,463	50,971	-	-	50,971	(3,971)	47,000
Use Of Money and Prop	16,615	7,393	-	-	7,393	-	7,393
State, Fed or Gov't Aid	71,490	55,000	-	-	55,000	16,490	71,490
Current Services	11,073,458	11,701,683	250,470	68,336	12,020,489	46,718	12,067,207
Other Revenue	2,262,325	2,178,236	-	14,000	2,192,236	232,713	2,424,949
Total Revenue	13,805,521	14,296,283	250,470	82,336	14,629,089	326,590	14,955,679
Local Cost	2,935,031	2,309,706	485,222	479,066	3,273,994	-	3,273,994
Budgeted Staffing		168.9	-	6.0	174.9	5.0	179.9

In 2005-06 the department will incur increased costs in retirement, workers compensation, inflationary services and supplies purchases and will incur decreased costs in risk management insurance and computer printing charges. These costs are reflected in the Cost to Maintain Current Program Services column.

Upon the retirement of the Public Administrator/Coroner effective January 8, 2005, the Treasurer-Tax Collector was appointed Public Administrator. The Public Administrator function is expected to administer 300 estates and 6.0 positions were transferred to this department during the year ended June 30, 2005. The addition of the Public Administrator function is reflected in the Board Approved Adjustments column.



DEPARTMENT: Treasurer-Tax Collector  
FUND: General  
BUDGET UNIT: AAA TTC

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries & Benefits Addition of 5.0 positions (1 Programmer Analyst III, 1 Accountant II, 2 Clerk II's, and net 1 Collections Officer for two positions formerly budgeted at .5 FTE) needed due to increasing workflow automation, increased focus on monitoring and improvement of internal controls, and an increase in the number of assigned accounts to Central Collections. These positions are funded through Central Collections fees and reimbursements, Treasury Pool administrative fees, and Tax Collector fees. Other increases due to step increases, paid vacation, administration leave, and on-going salary negotiations.	5.0	709,164	-	709,164
2. Services & Supplies Decrease in Other Professional Services of (\$70,000) due to the addition of the new Programmer Analyst III, which reduces the need for current outsourcing of these duties. Decrease in Presort and Packaging (\$75,700) due to the reduced number of certified mailings for defaulted secured properties. Decrease in Comnet Special Services (\$3,898) and other miscellaneous items.		(152,576)	-	(152,576)
3. Other Charges Decrease in Interest (\$13,000) that was budgeted for the lease purchase of equipment. The lease purchase is no longer necessary.		(13,000)	-	(13,000)
4. Equipment Increase in Equipment of \$10,000 for the purchase of network attached storage.		10,000	-	10,000
5. L/P Equipment Decrease of Lease Purchase of Equipment (\$81,000) that was budgeted for the lease purchase of equipment. The lease is no longer necessary.		(81,000)	-	(81,000)
6. Transfer Increase in Transfers of \$2,121 for EHAP, CEHW, and EAP.		2,121	-	2,121
13. Reimbursements Reimbursement from redemption maintenance special revenue fund for reimbursement of costs related to redemption of defaulted secured properties.		(148,119)	-	(148,119)
7. Taxes Decrease of (\$34,000) in Penalty on Current Taxes due to a decline in late payments of current secured property taxes. Increase in Interest and Penalties on Delinquent Taxes of \$69,640 due to an increase in the payment of delinquent secured property taxes.		-	35,640	(35,640)
8. Licenses & Permits Decrease of (\$1,000) in Business Licenses due to the Clerk of the Board assuming the responsibility of collecting these revenues.		-	(1,000)	1,000
9. Fines & Forfeitures Miscellaneous decrease of (\$3,971) is due to Vehicle Code Fines and Other Court Fines.		-	(3,971)	3,971
10. State, Fed or Gov't Aid Increase in State Court Services of \$16,490 due to the timing of revenue received from the state.		-	16,490	(16,490)
11. Current Services Decrease of (\$726,000) in Tax Sale Fees and Redemption Fees due to a decrease in the number of defaulted secured properties being redeemed or sold at tax sale. This is the result of a dramatic decrease in the inventory of defaulted parcels that are qualified for tax sale auction. These revenues will continue to decline in the future. Increase of \$772,718 in cost reimbursements due to increased collections activities and assignments from the Courts, Probation, and Arrowhead Regional Medical Center accounts.		-	46,718	(46,718)
12. Other Revenue Increase in administrative charges related to the increased size and management of the investment pool. Increase in NSF Check fees due to increase in assignments and tax bills.		-	232,713	(232,713)
<b>Total</b>	<b>5.0</b>	<b>326,590</b>	<b>326,590</b>	<b>-</b>

DEPARTMENT: Treasurer-Tax Collector  
FUND: General  
BUDGET UNIT: AAA TTC

## SCHEDULE B

## POLICY ITEM REQUESTS

Ranking	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1	Tax Collector Satellite Offices The Treasurer-Tax Collector would like to open satellite offices in the Victorville/High Desert, Ontario, and Morongo areas to provide better customer service to our taxpayers in these areas of the county. The satellite offices will provide taxpayers with a convenient location to pay their taxes and receive information. Parcel counts for the Victorville/High Desert, Ontario, and Morongo areas are approximately 242,000, 174,000, and 61,000 respectively, as compared to approximately 758,000 total parcels in the county. Also, travel times for taxpayers to San Bernardino from these areas can range from thirty minutes to more than an hour in length. These three satellite offices will be staffed with a total 13 clerical staff that provides customer service (in person and over the phone), cashiering, research, and payment processing. One-time start-up costs are estimated to be \$118,400 and on-going annual costs (including Salaries and Benefits) are estimated to be \$695,248.  Projected one-time costs include the purchase of: Three color photocopiers for \$30,000; Computers, fax machines, printers, and scanners for \$25,050; and Office furniture and phones for \$63,350.  Projected on-going costs include: An increase in salaries and benefits of \$552,208 for 3 Clerk IV's, 3 Clerk III's, 4 Fiscal Clerk I's, and 3 Public Information Clerks; An increase in services and supplies for phones and internet costs of \$15,600; Office Supplies of \$54,000; Equipment Maintenance of \$3,600, and Rent of \$69,840.	13.0	813,648	-	813,648
<b>Total</b>		<b>13.0</b>	<b>813,648</b>	<b>-</b>	<b>813,648</b>



DEPARTMENT: Treasurer-Tax Collector  
 FUND: General  
 BUDGET UNIT: AAA TTC

## SCHEDULE C

## FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
<p>Unsecured Delinquency Processing Fee</p> <p>The Treasurer-Tax Collector is responsible for collecting and processing delinquent unsecured property taxes. The unsecured delinquency processing fee was introduced in fiscal year 2000-01 and has not been increased since that time. The current fee of \$45 per delinquent parcel does not fully cover the costs of collecting and processing these taxes. The proposed fee of \$60 per delinquent parcel will more sufficiently cover the costs involved in collecting these taxes in a timely manner, thereby providing more effective and efficient return of these taxes to the appropriate taxing agency.</p> <p>These costs include staff time, data processing, services and supplies. As the cost of collecting these delinquent taxes has increased, the difference between the costs and the revenues received from the unsecured delinquent fee has been funded by other revenue sources and from local cost. California Revenue and Taxation Code Section 2922(e) allows for the Tax Collector to charge delinquent unsecured properties with the actual cost of collections. Approval of this fee increase will allow the Treasurer-Tax Collector to maintain current unsecured property tax collection efforts during 2005-06 and provide for funding of these collection efforts in accordance with California Revenue and Taxation Code.</p> <p>If not approved, current efforts including increased automation and taxpayer awareness will have to be diminished or funded through local cost or other revenue sources unrelated to unsecured delinquent property taxes. By increasing the fee to match the costs incurred related to the fee, the previous revenue source used is available for other non fee-supported Tax Collector activities including taxpayer services via internet and telephone, transient occupancy tax collection and reporting, and automation of tax collection processing. Impact to the 2005-06 budget includes \$165,000 in additional revenues and \$165,000 in additional expenditures.</p>	-	165,000	165,000	-
<p>Redemption Fee-Tax Defaulted Parcels</p> <p>The purpose of the fee is to recover costs associated with the redemption of defaulted secured properties. The redemption fee was last increased in fiscal year 1994-95 from \$225 to \$325 per parcel. The Treasurer-Tax Collector charges a fee of \$325 per parcel for defaulted secured properties that have been redeemed after a notice of intent to sell has been recorded. The proposed fee of \$475 per parcel more sufficiently covers the cost associated with the redemption of these properties, which includes staff time, data processing, legal research, postage, and title search. The fee increase will be used to offset costs for legal research and title search which will increase significantly over the next fiscal year as the department's contracts for these services expire and new contracts are negotiated.</p> <p>There is no impact to the 2005-06 budget due to the timing of the revenues received from this fee. Impact to the 2006-07 budget is estimated to be an increase in revenues of \$315,000 and an increase in expenditures of \$315,000. Approval of this fee increase will allow the Treasurer-Tax Collector to continue to return defaulted secured properties back to the tax rolls in an efficient and timely manner during 2006-07 and beyond.</p> <p>If not approved, current efforts to return defaulted secured properties to the tax roll will have to be diminished or funded through additional local cost.</p>	-	-	-	-
<b>Total</b>	-	165,000	165,000	-





2005-06 REVISED/NEW FEE REQUESTS  
PROGRAM SUMMARY

GROUP NAME: Fiscal  
DEPARTMENT NAME: Treasurer-Tax Collector/Public Administrator  
FUND NAME : General  
BUDGET UNIT: AAA TTC  
PROGRAM: Treasurer-Tax Collector/Public Administrator

PROGRAM APPROPRIATION AS CURRENTLY BUDGETED	
Budgeted Appropriation	\$ 18,229,673

PROGRAM APPROPRIATION IF FEE REVISIONS ARE ACCEPTED	
Revised Appropriation	\$ 18,394,673

DIFFERENCES (See Following Page for Details)	
	\$ 165,000

PROGRAM FUNDING SOURCES AS CURRENTLY BUDGETED	
Current Fee Revenue for listed fees	495,000
Fee Revenue for fees not listed	11,572,207
Non Fee Revenue	2,888,472
Local Cost	3,273,994
Budgeted Sources	\$ 18,229,673

PROGRAM FUNDING SOURCES IF FEE REVISIONS ARE ACCEPTED	
Fee Revenue for listed fees	660,000
Fee Revenue for fees not listed	11,572,207
Non Fee Revenue	2,888,472
Local Cost	3,273,994
Revised Sources	\$ 18,394,673

165,000
-
-
-
\$ 165,000

SUMMARY OF JUSTIFICATION FOR FEE REQUEST(S)	
Change in Employee Related Costs	
Inflationary Costs	
Other	165,000
Total	\$ 165,000

Summary of Justification for Fee Request(s) and the Budgetary Impact to Program if Fee(s) are approved:
See Attached



**2005-06 REVISED/NEW FEE REQUESTS  
SUMMARY OF JUSTIFICATION AND BUDGETARY IMPACT**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Treasurer-Tax Collector/Public Administrator  
**FUND NAME :** General  
**BUDGET UNIT:** AAA TTC  
**PROGRAM:** Treasurer-Tax Collector/Public Administrator

**Summary of Justification for Fee Requests(s) and the Budgetary Impact to Program if Fee(s) are approved:**

(1.) The Treasurer-Tax Collector is responsible for collecting and processing delinquent unsecured property taxes. The unsecured delinquency processing fee was introduced in fiscal year 2000-01 and has not been increased since that time. The current fee of \$45 per delinquent parcel does not fully cover the costs of collecting and processing these taxes. The proposed fee of \$60 per delinquent parcel will more sufficiently cover the costs involved in collecting these taxes in a timely manner, thereby providing more effective and efficient return of these taxes to the appropriate taxing agency.

These costs include staff time, data processing, services and supplies. As the cost of collecting these delinquent taxes has increased, the difference between the costs and the revenues received from the unsecured delinquent fee has been funded by other revenue sources and from local cost. California Revenue and Taxation Code Section 2922(e) allows for the Tax Collector to charge delinquent unsecured properties with the actual cost of collections. Approval of this fee increase will allow the Treasurer-Tax Collector to maintain current unsecured property tax collection efforts during 2005-06 and provide for funding of these collection efforts in accordance with California Revenue and Taxation Code.

If not approved, current efforts including increased automation and taxpayer awareness will have to be diminished or funded through local cost or other revenue sources unrelated to unsecured delinquent property taxes. By increasing the fee to match the costs incurred related to the fee, the previous revenue source used is available for other non fee-supported Tax Collector activities including taxpayer services via internet and telephone, transient occupancy tax collection and reporting, and automation of tax collection processing. Impact to the 2005-06 budget includes \$165,000 in additional revenues and \$165,000 in additional expenditures.

(2.) The purpose of the fee is to recover costs associated with the redemption of defaulted secured properties. The redemption fee was last increased in fiscal year 1994-95 from \$225 to \$325 per parcel. The Treasurer-Tax Collector charges a fee of \$325 per parcel for defaulted secured properties that have been redeemed after a notice of intent to sell has been recorded. The proposed fee of \$475 per parcel more sufficiently covers the cost associated with the redemption of these properties, which includes staff time, data processing, legal research, postage, and title search. The fee increase will be used to offset costs for legal research and title search which will increase significantly over the next fiscal year as the department's contracts for these services expire and new contracts are negotiated.

There is no impact to the 2005-06 budget due to the timing of the revenues received from this fee. Impact to the 2006-07 budget is estimated to be an increase in revenues of 315,000 and an increase in expenditures of \$315,000. Approval of this fee increase will allow the Treasurer-Tax Collector to continue to return defaulted secured properties back to the tax rolls in an efficient and timely manner during 2006-07 and beyond.



**2005-06 REVISED/NEW FEE REQUESTS  
FEE SUMMARY**

**GROUP NAME:** Fiscal  
**DEPARTMENT NAME:** Treasurer-Tax Collector/Public Administrator  
**FUND NAME :** General  
**PROGRAM:** Treasurer-Tax Collector/Public Administrator

CURRENT FEE ORDINANCE/ CODE SECTION	FEE TITLE/ DESCRIPTION	CURRENT FEE	CURRENT UNITS IN BUDGET	CURRENT FEE REVENUE	PROPOSED FEE	PROPOSED UNITS	PROPOSED/ NEW FEE REVENUE	CHANGE IN FEE	CHANGE IN UNITS	CHANGE IN REVENUE	INCREASE IN APPROP	JUSTIFICATION FOR REQUEST INCLUDE BUDGETARY IMPACT IF FEE IS APPROVED
16.0230(aa)	Unsecured delinquency processing fee	\$45.00	11,000	\$ 495,000	\$ 60.00	11,000	\$ 660,000	\$ 15.00	-	\$ 165,000	\$ 165,000	The Treasurer-Tax Collector is responsible for collecting and processing delinquent unsecured property taxes. The current fee of \$45 per delinquent parcel does not fully cover the costs of collecting and processing these taxes. The proposed fee of \$60 per delinquent parcel will more sufficiently cover the costs involved in collecting these taxes in a timely manner, thereby providing more effective and efficient return of these taxes to the appropriate taxing agency. Impact to the 2005-06 budget includes \$165,000 in additional revenues and \$165,000 in additional expenditures.
16.0230(j)	Redemption fee- tax defaulted parcels	\$ 325.00	-	\$ -	\$ 475.00	-	\$ -	\$ 150.00	-	\$ -	\$ -	The purpose of the fee is to recover costs associated with the redemption of defaulted secured properties. The Treasurer-Tax Collector charges a fee of \$325 per parcel for defaulted secured properties that have been redeemed after a notice of intent to sell has been recorded. The proposed fee of \$475 per parcel more sufficiently covers the cost associated with the redemption of these properties, which includes staff time, data processing, legal research, postage, and title search. There is no impact to the 2005-06 budget due to the timing of the revenues received from this fee. Impact to the 2006-07 budget is estimated to be an increase in revenues of \$315,000 and an increase in expenditures of \$315,000 which more accurately reflects the cost of redemption of these properties.

## Redemption Maintenance

### DESCRIPTION OF MAJOR SERVICES

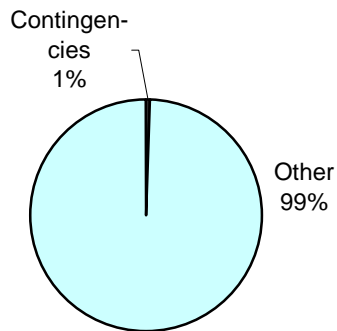
The Redemption Maintenance Fund was established in fiscal year 2003-04 to defray the costs of maintaining the redemption and tax-defaulted property files, and those costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax sale proceeds pursuant to Revenue and Taxation Code 4674.

There is no staffing associated with this budget unit.

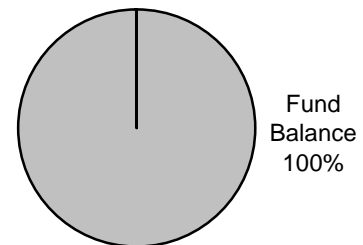
### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	-	148,871	-	148,871
Departmental Revenue	148,871	-	-	-
Fund Balance		148,871		148,871

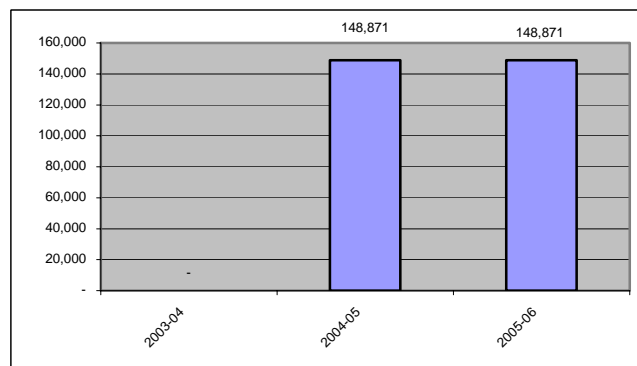
### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



### 2005-06 BREAKDOWN BY FINANCING SOURCE



### 2005-06 FUND BALANCE TREND CHART



GROUP: Fiscal  
DEPARTMENT: Treasurer-Tax Collector  
FUND: Redemption Maintenance

BUDGET UNIT: SDQ TTX  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Transfers	-	-	-	-	-	148,119	148,119
Contingencies	-	148,871	-	-	148,871	(148,119)	752
Total Appropriation	-	148,871	-	-	148,871	-	148,871
Fund Balance		148,871	-	-	148,871	-	148,871

DEPARTMENT: Treasurer-Tax Collector  
FUND: Redemption Maintenance  
BUDGET UNIT: SDQ TTX

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Transfers	-	148,119	-	148,119
Transfer of \$148,119 to AAA-TTC-TTX for reimbursement of costs associated with redemption of defaulted secured property taxes.				
2. Contingencies	-	(148,119)	-	(148,119)
Decrease of (\$148,119) in contingencies due to transfer of \$148,119 to AAA-TTC-TTX.				
<b>Total</b>	-	-	-	-

